

RAILROAD COMPANY PROPERTY TAX**INFORMATION UPDATE RSA 82**

DUE ON OR BEFORE JULY 1, 2008

STEP 1 OWNER- SHIP IDENTIFI- CATION	Type of Ownership (check one)			
	<input type="checkbox"/> Corporation	<input type="checkbox"/> Association	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Estate	
	<input type="checkbox"/> Individual (Sole Proprietor)	<input type="checkbox"/> Political Subdivision	<input type="checkbox"/> Other (specify) _____	
	NAME OF RAILROAD COMPANY		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
	NAME OF OWNER (IF OTHER THEN NAME OF RAILROAD)			
	BILLING ADDRESS			
CITY/TOWN, STATE, ZIP CODE				
CONTACT PERSON			PHONE NUMBER	
E-MAIL ADDRESS			FAX NUMBER	
STEP 2 ANTICI- PATED CHANGES (If Appli- cable)	Identify below any anticipated events (internal to your business or external and market-related) or issues that may influence future opera- tions, income and/or expenses.			
STEP 3 COST, VALUE & STRUC- TURE	AS OF PERIOD ENDING (CHECK ONE) DECEMBER 31, 2007 <input type="checkbox"/> OR APRIL 1, 2008 <input type="checkbox"/>			
	1	TOTAL ORIGINAL COST OF RAILROAD COMPANY EVERYWHERE.....	\$	
	2	TOTAL ORIGINAL COST OF RAILROAD COMPANY IN NEW HAMPSHIRE	\$	
	3	TOTAL NET BOOK VALUE OF RAILROAD COMPANY EVERYWHERE	\$	
	4	TOTAL NET BOOK VALUE OF RAILROAD COMPANY IN NEW HAMPSHIRE	\$	
	5	LONG TERM DEBT	\$	
	6	PREFERRED STOCK.....	\$	
	7	COMMON EQUITY	\$	
	8	CURRENT LIABILITIES	\$	
	9	TOTAL CAPITAL	\$	
STEP 4 BREAK- DOWN OF TRACK- AGE	BREAKDOWN OF TOTAL MILES OF TRACKAGE			
	1	TOTAL MILES OF TRACK OWNED BY COMPANY EVERYWHERE	1	
	2	TOTAL MILES OF TRACK OWNED BY COMPANY IN NEW HAMPSHIRE	2	
	3	TOTAL MILES OF TRACK LEASED BY COMPANY EVERYWHERE.....	3	
	4	TOTAL MILES OF TRACK LEASED BY COMPANY IN NEW HAMPSHIRE.....	4	
	BREAKDOWN OF TRACKAGE BY CITIES/TOWNS IN NEW HAMPSHIRE (Nearest 100th of a mile - eg: 34.07)			
	Town/City in New Hampshire (attach list as may be needed)		Track Miles Owned by this Company	Track Miles Leased from the State of NH

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
RAILROAD COMPANY PROPERTY TAX INFORMATION UPDATE

STEP 5 DETAILED INCOME & EXPENSE INFORMATION	<u>OPERATIONAL STATISTICS - RAILROAD ONLY</u>	2005	2006	2007
	Total Operating Revenue - Railroad Only	\$	\$	\$
	<u>IDENTIFY ALL EXPENSES (WHERE APPLICABLE) RAILROAD ONLY</u>			
	Operating Expenses (Attach Schedule, Required)	\$	\$	\$
	Maintenance Expenses (Attach Schedule, Required)	\$	\$	\$
	Depreciation Expense	\$	\$	\$
	Depreciation Expense for Asset Retirement Costs	\$	\$	\$
	Amortization Expense	\$	\$	\$
	Amortization Expense (Other)	\$	\$	\$
	Regulatory Debts	\$	\$	\$
	Regulatory Credits	\$	\$	\$
	Interest Expense	\$	\$	\$
	Taxes Other than Income (Attach Detailed Schedule)	\$	\$	\$
	Property Taxes	\$	\$	\$
	Income Taxes - Federal	\$	\$	\$
	Income Taxes - Other	\$	\$	\$
	Provision for Deferred Income Taxes	\$	\$	\$
	Provision for Deferred Income Taxes (Credit)	\$	\$	\$
	Investment Tax Credit Adjustment	\$	\$	\$
	Gains for Disposition of Railroad Plant	\$	\$	\$
	Gains from Disposition of Allowances	\$	\$	\$
	Losses from Disposition of Allowances	\$	\$	\$
	Accretion Expense	\$	\$	\$
	Other (Describe)	\$	\$	\$
	Other (Describe)	\$	\$	\$
	TOTAL RAILROAD EXPENSES	\$	\$	\$

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STEP 5 Continued	REQUIRED DOCUMENTATION ATTACHMENTS	
		(Attached yes/no)
	"Operating Expense" Detailed Summary	
	"Maintenance Expense" Detailed Summary	
	"Taxes Other than Income Tax" Detailed Summary	
	Federal Income Tax Return, with Schedules	
	State Income Tax Return, with Schedules	
	Balance Sheet	
	Income Statement	
	Other -	
	Other -	
	Other -	

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RAILROAD COMPANY NAME _____

AS OF PERIOD ENDING (CHECK ONE) DECEMBER 31, 2007 ☐ OR APRIL 1, 2008 ☐

STEP 6 ORIGINAL COST & DEPRE- CIATION BY CAT- EGORY	CATEGORY	AMOUNT	CATEGORY	AMOUNT
	1 Cost of Road	\$	9 Depreciation for Road	\$
	2 Cost of Equipment	\$	10 Depreciation for Equipment	\$
	3 Cost of General Expenses	\$	11 Depreciation for General Expenses	\$
	4 Cost of Capitalized Leased Equipment	\$	12 Depreciation for Capitalized Leased Equipment	\$
	5 Cost of Materials and Supplies	\$	13	\$
	6 Cost of Work In Progress	\$	14	\$
	7 Operating/Lease Payment to NH DOT	\$	15	\$
	8 Operating/Lease Payments other than to NH	\$	16	\$
<p>Approximate percent (%) revenue source by activity type. Please check all that apply.</p> <p> <input type="checkbox"/> Freight _____ % <input type="checkbox"/> Passenger _____ % <input type="checkbox"/> Tourist _____ % </p> <p> <input type="checkbox"/> Repair _____ % <input type="checkbox"/> Other _____ % </p> <p>Did this company make any user rent, fee, lease and/or operating payments to the State of New Hampshire, Department of Transportation (RSA 228) for Trackage Rights and/or equipment use during this reporting period? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Enter amount on Lines 7 & 8 in Step 8 above.</p> <p>If YES:</p> <p>Total amount paid "freight based" \$ _____ Total amount paid "ticket based" \$ _____</p> <p>Total amount paid "equipment based" \$ _____ Total amount paid "other based" \$ _____</p>				
STEP 7 NET BOOK & CON- STRUCTION WORK IN PROGRESS	YEAR	NET BOOK VALUE	CONSTRUCTION WORK IN PROGRESS	
	2005	\$	\$	
	2006	\$	\$	
	2007	\$	\$	
STEP 8 CERTIFI- CATION & SIGNA- TURE	<p>I hereby certify under penalties of perjury that the information provided on the accompanying pages, is correct and accurate to the best of my belief and knowledge, and that I am authorized to submit this report on behalf of the railroad property owner and/or operator named herein.</p> <p>SIGNATURE (IN INK) _____ DATE _____</p> <p>PRINT SIGNATORY NAME & TITLE _____</p> <div style="border: 1px solid black; padding: 10px; margin-top: 20px;"> <p>MAIL TO:</p> <p>NH DRA PROPERTY APPRAISAL DIVISION ATTN: UTILITY APPRAISAL PO BOX 487 CONCORD, NH 03302-0487</p> </div>			

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Instructions

RAILROAD COMPANY PROPERTY TAX INFORMATION UPDATE**INSTRUCTIONS**

DEFINITIONS RSA 82:1	I. The word "company" as used in RSA 82:2 shall apply to all persons, co-partnerships or associations. II. The term "express corporation or company" shall be construed to mean any corporation or company engaged in the business of transporting property as express over the lines of railroads. III. The term "amusement railroad" means a railroad operating as a tourist, scenic, or historic operation, which provides train rides solely for one or more such purposes.
WHO MUST FILE	RSA 82:10 Every corporation or company shall, on or before July 1 annually, deliver to the department of revenue administration a statement under oath, showing the number and par value of the shares of each class of its stock, and the market value of each share as of April 1, the dividends paid per share on each class of stock during the preceding year and the dates of such payments, the date of issue, the number and denomination of each issue of its bonds, the interest paid during the preceding year, and the market value of each of said bonds, the amount of its floating indebtedness, with the interest paid on the same, and the average market value of said floating indebtedness during said preceding year, the gross receipts from whatever source derived for said preceding year, the amount expended from said receipts for operating expenses, not including any sum expended for physical betterment or transferred to surplus or sinking funds during said preceding year, the amount expended for physical betterments, or transferred to surplus or sinking funds during the preceding year, and whence derived, and the amount of money actually on hand in cash on said April 1.
WHEN TO FILE	This report is due on or before July 1 following the tax period end date.
WHERE TO FILE	Please mail to NH Dept of Revenue Administration, Property Appraisal Division, PO Box 487, Concord, NH 03302-0487.
NEED HELP	Call the Property Appraisal Division at (603) 271-2687, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number and the name of the contact person and a daytime telephone number.
NEED FORMS	To obtain forms please call the forms line at (603) 271-2192 or you may call the Property Appraisal Division at (603) 271-2687, or visit our website at www.nh.gov/revenue .
ADA COMPLIANCE	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preference known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
STEP 1	Enter the ownership type, name of the railroad company, federal employer identification number, address, city/town, state, zip code, telephone number and contact person
STEP 2	Identify any anticipated events that may influence future operation, income and/or expenses.
STEP 3	Check the period ending date. Line 1 Enter the Original Cost of railroad company Everywhere. Line 2 Enter the Original Cost of railroad company in New Hampshire. Line 3 Enter the total Net Book Value of railroad company Everywhere. Line 4 Enter the total Net Book Value of railroad company in New Hampshire. Line 5 Enter the long term debt. Line 6 Enter the preferred stock. Line 7 Enter the common equity. Line 8 Enter current liabilities. Line 9 Enter the Total Capital.
STEP 4	Enter the break down of total miles of trackage. Line 1 Enter the total miles of track owned by company Everywhere. Line 2 Enter the total miles of track owned by company in New Hampshire. Line 3 Enter the total miles of track leased by company Everywhere. Line 4 Enter the total miles of track leased by company in New Hampshire. Enter the breakdown of total miles of trackage in city/town in New Hampshire, track miles owned by this company, track miles leased from the State and miles leased from other companies.
STEP 5	Enter the detailed income and expense information requested, and provide detailed attachments (refer to page 3) as required.
STEP 6	Enter the original cost and depreciation by category.
STEP 7	Enter the net operating income for the last 6 years. Enter the net book value for the last 6 years. Enter the construction work in progress for the last 6 years.
STEP 8 SIGNATURE	Please sign in ink, date and indicate title of person signing.